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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE:)	
)	
DELPHI CORPORATION, <i>et al.</i> ,)	CASE NO. 05-44481 (RDD)
)	(Jointly Administered)
Debtors.)	Chapter 11

**WITHDRAWAL OF OBJECTION OF
EIKENBERRY & ASSOCIATES, INC. TO DEBTOR'S
MOTION FOR ORDER PURSUANT TO 11 U.S.C. §§ 105(a)
AND 502(c) ESTIMATING OR PROVISIONALLY ALLOWING
CERTAIN UNRECONCILED CLAIMS SOLELY FOR PURPOSES
OF ADMINISTRATION OF DISCOUNT RIGHTS OFFERING**

Eikenberry & Associates, Inc. ("Eikenberry"), by counsel, hereby files this Withdrawal of its Objection of Eikenberry & Associates, Inc. to Debtors' Motion for Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) Estimating or Provisionally Allowing Certain Unreconciled Claims Solely for Purposes of Administration of Discount Rights Offering, filed herein on January 10, 2008, as Docket No. 11877. Eikenberry is withdrawing its Objections (and will not appear at the hearing on Thursday, January 17, 2008), based on representations by Delphi's counsel that the amount of Eikenberry's Proof of Claim (15141), solely for the purposes of participating in the Discount Rights Offering, shall be One Hundred Sixty Thousand Forty-Eight Dollars and Seventy-Four Cents (\$160,048.74).

DATED: January 15, 2008

Respectfully submitted,

/s/ Michael A. Trentadue

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Attorneys for Eikenberry & Associates, Inc.

PARTIAL CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served upon the following parties of record by depositing same in the United States Mail, first class postage prepaid (unless otherwise noted), on the 15th day of January, 2008:

(Via Overnight)
The Honorable Robert D. Drain
United States Bankruptcy Court for the
Southern District of New York
One Bowling Green
Room 610
New York, NY 10004

Delphi Automotive Systems LLC
ATTN: Legal Staff
5725 Delphi Drive
Troy, MI 48098

Delphi Corporation
ATTN: General Counsel
5725 Delphi Drive
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Office of the U.S. Trustee
for the Southern District of New York
ATTN: Alicia M. Leonhard
33 Whitehall Street, Suite 2100
New York, NY 10004

/s/ Michael A. Trentadue

Michael A. Trentadue